

ID: CCA-310203-09

Number: **200914025**

Office:

Release Date: 4/3/2009

UILC: 6231.07-00

---

**From:**

**Sent:** Wed 7/16/2008 2:11 PM

**To:**

**Cc:**

**Subject:** RE: Follow-up Questions - 872-I and TMP

The partnership is not a party to the TEFRA proceeding in any event, so you don't really need a representative for the partnership as an entity. Any indirect partner can sign a disclosure waiver for purposes of our seeking any partnership information. We can also collect partnership information from whatever source available. You will just need to be more creative without have a central contact point.

Under PAE Enterprises v. Commissioner we can also designate an indirect partner as TMP [REDACTED]  
[REDACTED]